	सीमाशुल्क आयुक्त का कार्यालय, एनएस-II
	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
	केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
	न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/ASS/MISC/307/2025-CEAC-JNCH

Date of SCN: 06.10.2025

F.No. CUS/SIIB/ALT/670/2024-SIIB(E)-JNCH

DIN NO. 20251078NT000000E3EA.

SCN NO. 1094/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Show Cause Notice Issued under section 124 of the Customs Act, 1962.

The exporter M/s. Scorpion Worldwide (IE Code: 0316947148) having its office at PLOT NO. 119/123, 13, 1ST FLR, HAVELIWALA BUILDING, EBRAHIM REHMATULLA ROAD, BHENDI BAZAR, MUMBAI, MAHARASHTRA, 400003 has filed the following Shipping Bills for Export of following items destined to Tanzania. The details are as under:

TABLE-I


SB No./ Date	Description	Quantity (NOS)	FOB (INR)	DBK (INR)	RoSCTL (INR)	IGST
3504401 DATED 27.08.2023	MENS T-SHIRTS OF BLEND CONTAINING	4086	₹ 19,13,186.09	₹ 65,376.00	₹ 72,566.96	LUT
	BOYST-SHIRTS OF BLEND CONTAINING	9320	₹ 42,87,340.75	₹ 1,49,120.00	₹ 1,62,918.95	LUT
TOTAL		13406	₹ 62,00,526.84	₹ 2,14,496.00	₹ 2,35,485.91	LUT

2. On the basis of Specific Intelligence, regarding Export of suspicious consignment of M/s. Scorpion Worldwide (IE Code: 0316947148) covered under Shipping Bill No. 3504401 dated 27.08.2023 (hereinafter referred to as "Shipping Bill") (RUD-I) filed through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) at JWR CFS, the goods covered in the Shipping Bill No. 3504401 dated 27.08.2023 were declared as "MENS T-SHIRTS OF BLEND & BOYS T-SHIRTS OF BLEND", were put on hold vide Hold No. 157/2022-23 SIIB(X) issued vide File No. SG/Misc-101/2021-22 SIIB(X) JNCH dated 04.09.2023 for examination of the same as the supply chain of the Exporter appeared to be fake/manipulated and the declared value of the goods appeared to be very highly overvalued and mis-declared to avail illegitimate claim of drawback and other Export incentives.

3. Consequently, the subject goods pertaining to Shipping Bill No. 3504401 dated 27.08.2023 were examined 100% vide Panchanama dated 05.09.2023 (RUD-II) in the presence of two independent Panchas, Representatives of Customs Broker and Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bill, their corresponding Invoice and Packing List w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said Shipping Bill is overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bill was drawn for the purpose of further investigation.

4. Further, letters dated 22.09.2023 was forwarded to DYCC, JNCH along with RSS for testing in order to determine exact characteristics, nature and composition of the subject goods. DYCC tested the RSS and forwarded the test Reports vide DYCC Reports No. 808/SIIB(X) dated 05.10.2023 and 809/SIIB(X) dated 17.10.2023 (RUD-III). The details of test report are as under:

Item No.	Item Description	DYCC Test Report
1	MENS T-SHIRTS OF BLEND	The sample as received is in the form of dyed knitted readymade garment (t-shirt) having buttons on the front side. It is wholly composed of polyester filament yarns.

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	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
	केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन
	CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE,
	न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
	NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707

F.No. CUS/ASS/MISC/307/2025-CEAC-JNCH
Date of SCN: 06.10.2025

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DIN NO.

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Item No.	Item Description	DYCC Test Report
1	MENS T-SHIRTS OF BLEND	The sample as received is in the form of dyed knitted readymade garment (t-shirt) having buttons on the front side. It is wholly composed of polyester filament yarns.

	CONTAINING	Total wt. of sample = 188.3g
2	BOYS T-SHIRTS OF BLEND CONTAINING	The sample as received is in the form of dyed knitted readymade garment (Boys T-shirt). It is made of knitted fabric composed of filament yarns of polyester, stitched with dyed knitted strips composed of filament yarns of polyester at sleeves of both sides and fitted with buttons. Total weight of the sample = 128.9 gm wt. of fabric = 124.16 gm wt. of dyed knitted strips = 4.34 gm wt. of buttons = balance

The subject goods were found mis declared in terms of composition and declared RITC & Drawback Sr. No. in the above-mentioned Shipping Bill. The eligible RITC & Drawback Sr. Number is as below:

Table-II

Item No	Item Description	DECLARED						REDETERMINED					
		RITC	Drawback	Rate	RoSCTL	RATE		RITC	Drawback	Rate	RoSCTL	RATE	
						State	Centre					State	Centre
1	MENS T-SHIRTS OF BLEND CONTAINING	61099090	610902B	3.5	610902B	2.1	1.7	61099010	610903B	3	610903B	2.1	1.7
2	BOYS T-SHIRTS OF BLEND CONTAINING	61099090	610902B	3.5	610902B	2.1	1.7	61099010	610903B	3	610903B	2.1	1.7

5. To ascertain prevailing Market Value of the goods, the Market Enquiry of the goods covered under the subject Shipping Bills was required to be conducted, therefore this office had requested to the Exporter to represent them during the said Market Enquiry. The Market Enquiry was conducted on 18.09.2023 (RUD-IV) along with Authorized Representative of the Exporter. As per the DYCC Reports and Market Enquiry the value of the goods has been re-determined and accordingly the Export incentives have been re-determined. On the basis of Panchanama dated 05.09.2023, DYCC Reports and Market Enquiry Report dated 18.09.2023, it is observed that the subject goods have been mis-declared in terms of RITC, Drawback Sr. No. and valuation. The re-determined FOB value of the goods and corresponding Export incentives under the Shipping Bill would be as below:

Table-III

Sl No.	Shipping Bill No. & Date	Description of goods	Quantity	Declared			Re-determined		
			(NOS)	FOB (INR)	Drawback (INR)	ROSCTL (INR)	FOB	Drawback	ROSCTL
1	3504401 DATED 27.08.2023	MENS T-SHIRTS OF BLEND CONTAINING	4086	₹ 19,13,186.09	₹ 65,376.00	₹ 72,566.96	₹ 13,98,229.35	₹ 41,946.88	₹ 53,132.72
2		BOYS T-SHIRTS OF BLEND CONTAINING	9320	₹ 42,87,340.75	₹ 1,49,120.00	₹ 1,62,918.95	₹ 30,70,752.60	₹ 92,122.58	₹ 1,16,688.60
TOTAL			13406	₹ 62,00,526.84	₹ 2,14,496.00	₹ 2,35,485.91	₹ 44,68,981.95	₹ 1,34,069.46	₹ 1,69,821.31

Table-IV

Re-determined FOB (in Rs.)	Differential Drawback (in Rs.)	Differential ROSCTL (in Rs.)	Total excess Export benefits (in Rs.)
₹ 44,68,981.95	₹ 80,426.54	₹ 65,664.60	₹ 1,46,091.14

6. As can be seen from the Table above, based on the Reports received by the DYCC, JNCH and Market Enquiry conducted on 18.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3504401 dated 27.08.2023 have been mis-declared in terms of their RITC, Drawback Sr. No. and value. The value of the goods has been re-determined based on the Market Enquiry Report dated 18.09.2023. The Export incentive such as drawback & RoSCTL are therefore to be re-determined with respect to the new re-determined FOB of the goods as mentioned in the Table above. Hence, the declared value i.e. Rs. 62,00,526.84 appeared to be liable for rejection in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the value needs to be re-determined as per the Provisions of the said Rules. For the purpose of Customs Tariff Act, 1975, valuation of Export goods is to be done in terms of Section 14 of the Customs Act, 1962 read with

Customs Valuation (Determination of value of Export Goods) Rules, 2007 (CVR). As per the Provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 8 of Customs Valuation (Determination of value of Export Goods) Rules, 2007. Prima facie on Examination of the subject consignment, the declared value of the goods appeared to be on the higher side; the declared transaction value appeared liable for rejection under Rule 8 of the CVR and the said value is required to be re-determined by sequentially proceeding in terms of Rule 4 to 6 of the Customs Valuation Rules, 2007. In the instant case, the Exporter is Merchant Exporter and hence, transaction value of the impugned goods under Export could not be determined under Rule 4 & 5 of the Customs Valuation Rules, 2007. Hence the value of all the items could be ascertained from the wholesale Market.

7. Re-determination of Valuation

7.1 Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.2 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.3 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.4 As the Provisions of Rule 4 & 5 *ibid*, are not applicable in the instant case, the value of the goods is required to be determined under the Provisions of Rule 6 of the CVR 2007. Rule 6 of the said Rules reads as under:-

RULE 6. Residual Method. -“Subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and the general Provisions of these Rules provided that local Market Price of the Export goods may not be the only basis for determining the value of Export goods”.

As per the Provisions of Rule 6 *ibid*, the assessable value of the goods is proposed to be re-determined under Rule 6 *ibid*, i.e. as per the Residual Method. Accordingly, Market Survey was conducted by the officers of SIIB (Export) on 18.09.2023. Value of the goods was taken from 3 different shops/dealers and average of their prices was taken as Market value of the same. The details of the determination of the value is summarized in the Market Survey Report dated 18.09.2023.

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 20.09.2016 till 31.01.2025 for Exporter M/s. Scorpion Worldwide (IE Code: 0316947148). However, the Exporter had filed a total No. of 09 Shipping Bills only in past. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bills are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-V

Sr. No.	SB No.	SB Date	LEO Date	Expected Realization Date	Drawback Amount (in INR)	RoSCTL	RoDTEP	FOB to be realised (in FC)
1	1580491	07-06-2023	08-06-2023	31-03-2024	-	-	-	5,52,484
2	2785219	28-07-2023	28-07-2023	30-04-2024	137912	260426	0	54,18,577.5

3	3026742	07-08-2023	08-08-2023	31-05-2024	179497	81756	114595	93,36,391.16
4	3027188	07-08-2023	08-08-2023	31-05-2024	208650	375893	0	78,49,517.95
5	3319930	19-08-2023	25-08-2023	31-05-2024	163261	193212	0	59,02,617.60
6	3319936	19-08-2023	25-08-2023	31-05-2024	152127	267630	0	56,34,316.8
7	3320782	19-08-2023	25-08-2023	31-05-2024	173121	322960	0	59,69,692.8
8	3504122	27.08.2023	Purged	-	-	-	-	-
9	3504818	27.08.2023	Purged	-	-	-	-	-
	Total				10,14,568	15,01,877	1,14,595	4,06,63,597.81

As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the above Shipping Bills from Sr. No. 02 to 07 under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, ROSCTL & RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the above Shipping Bills from Sr. No. 02 to 07 in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962. The Shipping Bills mentioned at Sr. No. 08 and 09 have been purged.

9. Further, an alert to withhold the Export incentives against the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148) was inserted during the investigation.

10. The Exporter vide their letter dated Nil requested to release of the goods for Back to Town. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back to town under section 110A of the Customs Act, 1962 on execution of Bond equivalent to FOB value of the subject goods and on submission of Bank Guarantee amounting to Rs. 1,00,000/- (Rupees One Lakh Only) on 10.10.2023 (RUD-V).

11. Further, a letter dated 30.10.2024, 19.11.2024, 10.12.2024 and 31.12.2024 were also sent to jurisdictional Commissionerate i.e. Division-Mandvi, Charge-Mumbai_Central_702, of Maharashtra State GST Commissionerate to verify genuineness of the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148). In this regard, reply vide F.No. STO Mumbai_Central_702/Misc/Scorpion Worldwide/24-25/B-6 Mumbai dated 23.01.2025 communicated this office that as per the physical verification of the declared Place of Business of the Taxpayer, no business activity of the taxpayer was found.

After the verification of the Place of Business of the exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L1ZV), it was found that the registered taxpayer did not carry any business activity from the said Place of Business. Further verification is going in order to verify the genuineness of the exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L1ZV).

The Exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L1ZV) has filed GSTR-1 and GSTR-3B up to December 2024 on the GST Portal.

As per GSTR-3B filed by the Exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L1ZV) on the GST Portal, no Input Tax Credit (ITC) was claimed by the Exporter. Also, said exporter did not claim any IGST refund as per GST Portal.

SUMMONS & STATEMENT

12. Further, in order to record the statement of M/s. Scorpion Worldwide (IE Code: 0316947148) , under section 108 of Customs Act, 1962, 04 Summonses have been issued vide DIN- 20240278NW0000000C00 dated 21.02.2024 to appear on 07.03.2024, DIN- 20241178NT0000777D3E dated 01.11.2024 to appear on

18.11.2024, DIN-20241278NT0000862713 dated 04.12.2024 to appear on 20.12.2024 & DIN- 20250178NT0000919214 dated 01.01.2025 to appear on 13.01.2025 (RUD-VI) in the name of M/s. Scorpion Worldwide (IE Code: 0316947148) to appear before the office of SIIB(X), 6th floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, Dist: Raigad, Maharashtra-400707 u/s Section 108 of the Customs Act, 1962. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Also, above said 02 Summonses were sent on the e-mail address provided by the exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement.

13. Further, on receipt of Summons CBIC-DIN- 20240478NW0000318093 dated 25.04.2024 to appear on 01.05.2024, Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) present himself for the recording of the Statement under section 108 of the Customs Act, 1962 on 31.05.2024 (RUD-VII) wherein he inter-alia stated that;

On being asked whether he had been authorized by CB M/s. Indo-Foreign (Agents) Pvt. Ltd. to give a statement on their behalf, he replied that he had been Authorized as a G-card holder of the firm.

On being asked about the duration of his and his firm's involvement in the CHA business, he stated that he had been an employee of the firm for the past 16 years, while the CB had been in business for approximately 30 years.

On being asked whether he had filed Shipping Bill No. 3504401 dated 27.08.2023 on behalf of the exporter M/s. Scorpion Worldwide, he stated that he, along with the assistance of his subordinates, had filed the aforementioned Shipping Bill on behalf of CB M/s. Indo-Foreign (Agents) Pvt. Ltd. for the export consignment of M/s. Scorpion Worldwide.

On being asked whether he was aware of the case booked against M/s. Scorpion Worldwide for misdeclaration of value, he stated that he was aware of the case as the goods had been found overvalued during the examination, and he had been present at the time of the examination.

On being asked how he had come into contact with the exporter M/s. Scorpion Worldwide, he stated that they had come into contact with the exporter, along with various others, through forwarder Mr. Sunil and had verified the exporter's credentials before filing the Shipping Bills.

On being asked whether he had conducted the KYC verification of the exporter, he stated that the KYC of the exporter had been verified before filing the Shipping Bill, including a valid IEC issued by DGFT. Additionally, the verification had been conducted through the bank authorization letter, RFD-11 form of GST, and DGFT's online portal, as per CBLR 2018, and their signed copies had been submitted.

On being asked how much money the exporter had promised to pay for the clearance of goods, he stated that the exporter had promised to pay Rs. 2,500 per shipment as agency charges, which had not yet been received.

On being asked whether the exporter's company was still in existence, as the exporter had not been responding to summons, he stated that, as a Customs Broker, the Shipping Bills had been filed based on the documents provided by the exporter, including KYC documents, invoices, and packing lists. He further stated that the documents had been filed with the correct CTH and valid export policy. He assured that he would inform the exporter regarding the Customs Summons.

On being asked whether he suspected that the proprietor/exporter might have been a frontman while the actual owner was someone else, and how the financing had been arranged, he denied such suspicions and stated that, as a Customs Broker, he had already verified the exporter's credentials and conducted KYC verification as per CBLR 2018.

On being asked why it should not be considered that he had been aware of the misdeclaration by the exporter regarding a dubious supply chain, he stated that all rules under CBLR had been complied with. He further stated that, during the examination, the goods had been found as declared in terms of quantity and marked

description. He claimed to have no knowledge regarding the supply chain or any violations under the GST Act.

On being asked whether his CB firm or the exporter had been penalized by any government agency, he stated that, to the best of his knowledge, neither CB M/s. Indo-Foreign (Agents) Pvt. Ltd. nor the exporter had been penalized by any government agency to date.

On being asked if he had anything further to add, he stated that he had nothing more to say but assured his full cooperation with the Department and agreed to provide all related documents as and when required.

14. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

Section 50: Entry of goods for Exportation. -

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed];

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax

credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

[114AB. *Penalty for obtaining instrument by fraud, etc.*—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of-

- (a) collusion; or
- (b) willful mis-statement; or
- (c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. And not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the Rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs and Central Excise Duties Drawback Rules, 2017.

Rule 17: Repayment of erroneous or excess payment of drawback and interest. –

Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18 (1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered .

Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker.— A Customs Broker shall —

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

Whereas, from the investigation, the following facts emerge that:

15. M/s. Scorpion Worldwide (IE Code: 0316947148) having its registered office address at PLOT NO. 119/123, 13, 1ST FLR, HAVELIWALA BUILDING, EBRAHIM REHMATULLA ROAD, BHENDI BAZAR, MUMBAI, MAHARASHTRA, 400003 had filed Shipping Bill No. 3504401 dated 27.08.2023 through their Customs Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484). The re-determined FOB value of the said goods covered under the above-mentioned Shipping Bill comes to Rs. 44,68,981.95 as against the declared FOB value of Rs. 62,00,526.84. By inflating the FOB value, the Exporter was attempting to claim Drawback of Rs. 2,14,496.00 and RoSCTL of Rs. 2,35,485.91 whereas they were eligible for Drawback of Rs. 1,34,069.46 and RoSCTL of Rs. 1,69,821.31 respectively. (as tabulated in Table-III above).

15.2 As can be seen from the Table-III above, based on the Market Enquiry conducted on 18.09.2023, it appears that the goods declared by the Exporter in the Shipping Bill No. 3504401 dated 27.08.2023 have been mis-declared in terms of their RITC, Drawback Sr. No. and value. During the Market Enquiry it was found that the value of the goods filed under the said Shipping Bill were inflated and hence needed to be re-determined under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. The Export incentive such as drawback & RoSCTL are therefore are re-determined with respect to the re-determined FOB as mentioned in the Table-III above. It appears that the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148) had (i) mis-declared the impugned goods in terms of their RITC, Drawback Sr. No. and value, (ii) attempted to defraud the Government by claiming undue higher amount of Drawback and (iii) ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the Provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962 respectively.

15.3 The Exporter has violated the Provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value and description of the goods in the Shipping Bill filed by them to the Customs authorities.

15.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue Export benefits not legitimately payable to them. The Exporter had declared the FOB value in the Shipping Bill as Rs. 62,00,526.84 whereas the re-determined FOB value after conducting the Market Survey was Rs. 44,68,981.95 only and hence higher Drawback & RoSCTL and other Export incentives were attempted to be claimed. Thus, it appeared that the said goods were attempted to be Exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as Exporter had furnished wrong declaration to the Custom Authorities.

15.5 As the goods were attempted to be Exported by mis-declaration for which confiscation is proposed. However, the drawback & Rosctl claim in the live Shipping Bill as mentioned in Table-I is not demanded since the goods were not Exported and cleared for Back to Town.

15.6 The description of the goods was not found in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.7 Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the Provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.8 As the Export goods were not standard goods, the Export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality Exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.9 The Exporter has neither produced any cost of production details, manufacturing or processing of Export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

15.10 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This Rule stipulates that subject to the Provisions of Rule 3, where the value of the Export goods cannot be determined under the Provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general Provisions of these Rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods has been re-determined from Rs. 62,00,526.84 to Rs. 44,68,981.95 as per the Market Enquiry conducted of the subject goods.

15.11 With respect to the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148), this office sent 04 letters dated 30.10.2024, 19.11.2024, 10.12.2024 and 31.12.2024 for the verification of the genuineness of the Exporter. Reply vide F.No. STO Mumbai_Central_702/Misc/Scorpion Worldwide/24-25/B-6 Mumbai dated 23.01.2025 communicated this office that at the declared Place of Business of the Taxpayer, no business activity of the taxpayer was found. Hence, the Exporter is non-existent at the PPOB. Also, Summonses to the Exporter have been dispatched to Exporter's address mentioned in the IEC by this office. However, the summonses sent via speed post returned to this office with the remark that the 'Item returned No such person in the address'. Hence, from the above facts, it appears that the Exporter is non-existent. Also, Summonses have been sent through the e-mail address provided

by the Exporter in their official correspondence with this office. However, the exporter did not turn up for deposing their statement nor provided the details/documents for verification of Supply chain. Hence, from the above facts, it appears that the Exporter is non-genuine. Thus, from the above facts, it appears that the Exporter is a fly by night operator/Paper-based firm and was established only to Export inferior goods to claim higher export incentives. Therefore, it appears that the Exporter connived with their supplier to obtain invoice by fraud and collusion to utilize input tax credit on the basis of such invoice for discharging tax on goods which have been entered for exportation under the Shipping Bill filed by them.

It further appears that the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value, description and classification of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback, Rosctl and other export benefits. Therefore, the Exporter also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration. Further, the Exporter appears to be non-existent and non-genuine. Thus, the ITC claimed appears wrongly claimed and claimed by fraud etc. and, hence the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148) have rendered themselves liable to penalty in terms of Section 114AC of the Customs Act, 1962.

15.12 It further appears that the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148) have rendered themselves liable to penalty in terms of section 114(iii) of the Customs Act, 1962 on account of mis-declaration in value of the impugned goods. The Exporter has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the Exporter with malafide intent to avail undue/excess Export benefits in form of Drawback, Rosctl and other Export benefits. Therefore, M/s. Scorpion Worldwide (IE Code: 0316947148) also liable for penalty in terms of Section 114 AA of Customs Act, 1962 for this intentional mis-declaration.

15.13 For the past Shipping Bills as mentioned in Table-V wherein foreign remittance have been not received by the Exporter as per ICES 1.5 and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ja) & 113(ja) of the Customs Act, 1962. The Export incentive claimed by the Exporter in these Shipping Bills are also liable to be demanded from them in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

15.14 As above discussed, the Exporter has obtained Drawback & RoSCTL/RoDTEP by fraud, collusion, willful misstatement or suppression of facts without realizing the BRC for the Past Shipping Bills mentioned in Table-V. Hence, it appears that the M/s. Scorpion Worldwide (IE Code: 0316947148) have rendered themselves liable to penalty in terms of section 114AB of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bill filed by the Exporter as mentioned at Table-V above.

15.15 The Custom Broker M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No. 11/1484) failed to ascertain the veracity and genuineness of the Exporter firm M/s. Scorpion Worldwide (IE Code: 0316947148). The regulation 10 (n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. In the instant case, as stated by the CB, they have merely taken copies of the IEC and GST registration from the Exporter and started filing Shipping Bills on their behalf. Though, the CB stated that they conducted verification of address of the Exporter, no evidence has been produced in support of their claim. The CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case. It appears that the CB is not disclosing the truth since the Exporter is non-existing and found to be non-genuine as per the verification of the Jurisdictional GST Authorities. The CB in their voluntary statement has submitted that they had verified the address of the Exporter, but had furnished only photographs of the place. No evidence has been put forth by the CB to corroborate their claim of actually verifying the principal place of business of the Exporter. The role of the CB in this fraudulent export of a non-existing and non-genuine firm is not ruled out. Had

the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the Exporter and their supply chain is dubious. The CB has thereby violated regulation 10(n) of the CBLR, 2018 and have rendered themselves liable for penalty under section 114(iii) and 114AA of the Customs Act, 1962.

16. Now, M/s. Scorpion Worldwide (IE Code: 0316947148) having its registered office at PLOT NO. 119/123, 13, 1ST FLR, HAVELIWALA BUILDING, EBRAHIM REHMATULLA ROAD, BHENDI BAZAR, MUMBAI, MAHARASHTRA, 400003 are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The declared FOB value of Rs. 62,00,526.84 covered under the Shipping Bill No. 3504401 dated 27.08.2023 should not be rejected and re-determined to Rs. 44,68,981.95 under Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.
- ii. The drawback of Rs. 2,14,496.00 and Rosctl of Rs. 2,35,485.91 claimed in the Shipping Bill No. 3504401 dated 27.08.2023 should not be rejected since the goods were not Exported and were taken Back To Town.
- iii. The said impugned Export goods covered under the Shipping Bill No. 3504401 dated 27.08.2023 having total declared FOB value of Rs. 62,00,526.84 which appear to be mis-declared in terms of value, should not be confiscated under the Provisions of Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- iv. Penalty should not be imposed on M/s. Scorpion Worldwide (IE Code: 0316947148) under Section 114(iii) and 114AA of the Customs Act, 1962 for the above violation.
- v. Penalty should not be imposed on M/s. Scorpion Worldwide (IE Code: 0316947148) under Section 114AC of the Customs Act, 1962 for the above violation.
- vi. The goods pertaining to Shipping Bill Nos. mentioned in Table-V totally valued of Rs. 4,06,63,597.81 should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback and Rosctl have been availed and taken by the Exporter without realising the Export proceeds i.e without receiving the remittance of the value of Export.
- vii. The drawback amount of Rs. 10,14,568/- claimed in Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance in and should not be demanded from the Exporter along with applicable interest under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017.
- viii. The Rosctl amount of Rs. 15,01,877/- and Rodtep of Rs. 1,14,595/- claimed in Shipping Bills mentioned at Table-V above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- ix. Penalty should not be imposed on M/s. Scorpion Worldwide (IE Code: 0316947148) under Section 114(iii) and 114AA of the Customs Act, 1962 on account of non-receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-V filed by the Exporter.
- x. Penalty should not be imposed on M/s. Scorpion Worldwide (IE Code: 0316947148) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives /benefits without receipt of the foreign remittance in Shipping Bills Nos. mentioned in Table-V filed by the Exporter.
- xi. The Bond should not be enforced and Bank Guarantee of Rs. 1,00,000/- (Rupees One Lakh Only) at the time of Provisional release of the goods for Back To Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.

17. Further, M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484), Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61, Sector-11, CBD Belapur, Navi Mumbai are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, CEAC, NS-II, JNCH, Nhava Sheva within 30 days of the receipt of this notice as to why

Penalty should not be imposed on them under Section 114(iii) and 114AA of the Customs Act, 1962 for violation of regulation 10(n) of CBLR, 2018.


18. The noticee are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

19. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

20. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

21. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

22. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

 26/10/25

(RAGHU KIRAN BATCHALI)
ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. Scorpion Worldwide (IE Code: 0316947148)
PLOT NO. 119/123, 13, 1ST FLR, HAVELIWALA BUILDING,
EBRAHIM REHMATULLA ROAD, BHENDI BAZAR,
MUMBAI, MAHARASHTRA, 400003.
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61,
Sector-11, CBD Belapur, Navi Mumbai.

Copy to:

1. The Joint/Additional Commissioner of Customs, CAC, NS-II, JNCH
2. The Asstt./Deputy Commissioner of Customs, SIIB(X), JNCH.
3. The Asstt./Deputy Commissioner of Customs, IRMC, NS-II, JNCH.
4. The Dy./Asstt. Commissioner of Customs, CBS, NCH, Mumbai.
5. Supdt./CHS, JNCH for display on Notice Board.
6. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
RUD-I	Shipping Bill No. 3504401 dated 27.08.2023
RUD-II	Panchanama dated 05.09.2023
RUD-III	Test Reports from DYCC
RUD-IV	Copy of Market Enquiry dated on 18.09.2023
RUD-V	Back To Town NOC dated 10.10.2023.
RUD-VI	Summons dated 21.02.2024, 01.11.2024, 04.12.2024 and 01.01.2025 in the name of M/s. Scorpion Worldwide (IE Code: 0316947148).
RUD-VII	Copy of statement of Mr. Gabaji M. Gunjal G-card 2114/2021 of CB firm M/s. Indo Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484) dated 05.04.2024.

based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

22. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

23. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

ADDL. COMMISSIONER OF CUSTOMS
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. Scorpion Worldwide (IE Code: 0316947148)
PLOT NO. 119/123, 13, 1ST FLR, HAVELIWALA BUILDING,
EBRAHIM REHMATULLA ROAD, BHENDI BAZAR,
MUMBAI, MAHARASHTRA, 400003
2. M/s. Indo-Foreign (Agents) Pvt. Ltd. (CHA License No.11/1484)
Raheja Arcade, 4th Floor, Office No. 408, Plot No. 61,
Sector-11, CBD Belapur, Navi Mumbai.

Copy to:

1. The Asstt. Commissioner of Customs,
SIIB (X) & IRMC JNCH.
2. Supdt./CHS, JNCH for display on Notice Board.
3. Office Copy.

Annexure – I

Sr. No.	List of Relied Upon Documents
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Shipping Bill for Export

Job No.: 0000468 Date: 26/08/2023 S/B No.: 3504401 Date: 27/08/2023

Loading Port: INNSA1 State of Origin: MAHARASHTRA

Exporter's Name

IEC No. (0) 0316947148 PAN: AMBPS5700L

SCORPION WORLDWIDE

PLOT NO.119/123, 13, FLOOR-1, HAVELIWALA BUILDING, EBRAHIM

REHMATULLA ROAD, BHENDI BAZAR, MAHARASHTRA 400003

GSTN Type : GSN GSTN No : 27AMBPS5700LIZV

Consignee's Name

AHMADA AME KHAMIS

P.O.BOX 3631

SHANGANI ZANZIBAR

TANZANIA

Port of Loading (INNSA1) : Nhava Sheva Sea

Country of Final Dest. (TZ) : TANZANIA

Port of Final Dest. (TZDAR) : DAR ES SALAAM

Port of Discharge (TZDAR) : DAR ES SALAAM

Country of Discharge (TZ) : TANZANIA

Nature of Cargo : C

Rotation No

Marks & No(s) : AS PER INVOICE, " WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

No of Packages : 28

Loose Packets. :

Type of Packages : PKG

Net Weight (KGS) : 2092.000

Gross Weight (KGS) : 2148.000

No. of Containers : 0

Forex Bank Acc : 0

FOB Value (Rs.) : 6200526.84

ST / Excise Regn. :

Authorised Dealer Code : 0560019

I.F.S. Code : 0

RBI Waiver No :

RODTEP Amount :

Drawback Account No :

DBK Amount : 214496.00

F ROSCTL Amount : 235615.00

Invoice Details Serial No

Invoice Value : 1

FOB Value : 75482.20 (Rs. 6204636.84)

Invoice No. : 75432.20 (Rs. 6200526.84)

Nature of Contract : SW/1010/23-24

Contract No. : C&F

Third Party :

DBK Value (Rs.) : 214496.00

Currency of Invoice : USD

Invoice Date : 26/08/2023

Exchange Rate : USD 1 = Rs. 82.20

Contract Date :

Insurance : Rate Currency Amount Buyer's Name and Address

Freight : USD 50.00 SAME AS CONSIGNEE

Discount :

Commission :

Other Deduction :

Packing Charges :

Nature of Payment : DA

Period of Payment : 180 Days

SL No	RITC Code	Item Description	Rate	Per	Units	Total Value(FC)	FOB Value(INR)	Scheme
	Quantity	Units				Declared PMV(INR)	Accepted PMV(INR)	Reward
	Scheme Description							
	Manufacturer Details							
	Transit Country	Source State	HAWB	TotalPkg	IGSTPynt	Tax Value	Tax Amount	End Use
1	61099090	MENS T-SHIRTS OF BLEND CONTAINING						60
	4086	NOS 5.7		Per 1	NOS	23290.20	1913186.09	YES
	Drawback, and ROSCTL					515.39	2105899.88	
#				0	LUT	0	0.00	GNX100
2	61099090	BOYS T-SHIRTS OF BLEND CONTAINING						60
	9320	NOS 5.6		Per 1	NOS	52192.00	4287340.75	YES
	Drawback, and ROSCTL					506.35	4719200.64	
#				0	LUT	0	0.00	GNX100
						Tax Value : 0.00	6200526.84	
						IGST Amt : 0.00	6825100.52	

Drawback Details

INV No	Item No	DBK SI.No.	Custom Adv.	DBK Adv.	Custom Spec. Rate	DBK Spec. Rate	DBK Quantity	DBK Amount
1	1	610902B	0.00	3.50	0.00	16.00	4086.000	65376.00
1	2	610902B	0.00	3.50	0.00	16.00	9320.000	149120.00
Drawback Amount(INR)								214496.00

ROSCtl Details

INV No	Item No	ROSCtl SI.No.	State Levy Duty	State Levy Rate	Central Tax Levy Duty	Central Tax Levy Rate	ROSCtl Quantity	State Levy	Central Levy	ROSCtl Amount(Rs)
1	1	610902B	2.10	9.80	1.70	0.00	4086.000	40042.80	32524.16	72566.96
1	2	610902B	2.10	9.80	1.70	0.00	9320.000	90034.16	72884.79	162918.95
ROSCtl Amount(INR)								130076.96	105408.95	235485.91

P-1
519123P-2
519123CB
519123

INDO-FOREIGN (AGENTS) PVT LTD
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Page# 2 to 2
 Print on 31/08/2023 12:13:06

Shipping Bill for Export

Job No.: **0000468** Date: **26/08/2023** S/B No.: **3504401** Date: **27/08/2023** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

INV No	Item No	ROSCTL	State	State	Central	Central	ROSCTL	State	Central	ROSCTL
		Sl.No.	Leavy Duty	Leavy Rate	Tax Leavy	Tax Leavy	Quantity	Leavy	Leavy	Amount(Rs)
					Duty	Rate				

Packages Details

Packages From	Packages To	Kind Package
188	215	PKG

Single Windows Type of Information

Inv/Item	SQC & Qty	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade
1/1	4086 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
1/2	9320 NOS	NILL		0.00	0.00	482 MUMBAI CITY	27 MAHARASHTRA	NCPTI
			0.00	0.00	0.00			

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Type	Description	Place of Issue	Issue Date	Expiry Date
Document Issuer Party Name			Document Issuer Party Address					
Document Beneficiary Name			Document Beneficiary Address					
1	1	2023082700010437	2023082700004002	022CO1	Self	Tanzania	26/08/2023	
AHMADA AME KHAMIS			P.O BOX 3631 SHANGANI ZANZIBAR					
SCORPION WORLDWIDE			PLOT NO.119/123, 13, FLOOR-1, HAVELIWALA BUILDING, EBRAHIM REHMATULLA ROAD,BHENDI BAZAR, MAHARASHTRA					
1	1	2023082700010438	SW/1010/23-24	271000	Packing list	Tanzania	26/08/2023	
AHMADA AME KHAMIS			P.O BOX 3631 SHANGANI ZANZIBAR					
SCORPION WORLDWIDE			PLOT NO.119/123, 13, FLOOR-1, HAVELIWALA BUILDING, EBRAHIM REHMATULLA ROAD,BHENDI BAZAR, MAHARASHTRA					
1	1	2023082700010439	SW/1010/23-24	380000	Commercial Invoice	Tanzania	26/08/2023	
AHMADA AME KHAMIS			P.O BOX 3631 SHANGANI ZANZIBAR					
SCORPION WORLDWIDE			PLOT NO.119/123, 13, FLOOR-1, HAVELIWALA BUILDING, EBRAHIM REHMATULLA ROAD,BHENDI BAZAR, MAHARASHTRA					

Statement Details

Inv/Item Sn	Code	Title
1/1,1/2,	DEC-RS001	I/We SCORPION WORLDWIDE holder of IEC No 0316947148, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing

Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention,Prohibition and Redressal) Act,2013 has been constituted.

Signature of Exporter/CHA with Date

P-1

 5/9/23

P-2

 5/9/2023

C-1

 5/9/23

PANCHNAMA dated 05.09.2023 in respect of M/s Scorpion Worldwide
DRAWN AT JWR Logistics Pvt. Ltd. CFS.

Pancha No.1		Pancha No.2	
Name	Chetan Kisan Rohokale	Name	Navnath Bhau Date
Age	28	Age	34
Address-	Ahmadnagar, Maharashtra-414103	Address-	Pune, Maharashtra-412410
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	8173 6196 3964	Number of ID Card	6078 5469 2321
Mobile No.	9137321384	Mobile No.	7506044643
Occupation	Private Job	Occupation	Private Job

We the above mentioned Panchas were called upon by a person who introduced himself as Shri. Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 05.09.2023 at 1030 hrs at JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 to witness the examination of goods under shipping bill no. 3504401 dtd. 27.08.2023 pertaining to exporter M/s Scorpion Worldwide (IEC: 0316947148). The goods were examined for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here, we were further introduced to Shri. Paramveer Nain, Intelligence officer, SIIB(X) and Shri. Gabaji M. Gunjal, G-card holder of M/s. Indo Foreign (Agents) Pvt. Ltd. (License No.11/1484) having Kardex No. 2114/2021, Authorized Representative of exporter and Custom Broker. Then the officer explained to us that the exporter M/s Scorpion Worldwide (IEC: 0316947148) having address at Plot No. 119/123, 13, Floor-1, Haveliwala Building, Ebrahim Rehmatulla Road, Bhendi Bazar, Maharashtra-400003 had filed Shipping Bill No. 3504401 dtd 27.08.2023 through Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No.11/1484) for export of their consignment.

We the panchas alongwith Custom Broker representative who represented the exporter and the aforesaid officer visited JWR Logistics Pvt.

P
5/9/23

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5/9/23

CB
5/9/23

Ltd. CFS, where the goods of Shipping bill no. 3504401 dtd 27.08.2023 were found to be stuffed inside Shed-G at location G-14 respectively.

Here were shown the Hold letter No. 157/2022-23/SIIB(X), JNCH dtd. 05.09.2023 signed by Assistant Commissioner of Customs, SIIB(X), JNCH regarding hold of 01 Shipping Bill having No. 3504401 dtd 27.08.2023 of M/s Scorpion Worldwide (IEC: 0316947148), filed through their authorized Customs Broker M/s. Indo Foreign (Agents) Pvt. Ltd. (License No.11/1484). Further we were shown the above mentioned Shipping Bills and respective Export Invoice, Packing List and check list of the goods attempted to be exported. The details of the said shipping bills were tabulated as below:

Table-I

Sr.No.	SB No./date	Description of goods	FOB Value	Drawback Claimed	ROSCTL
1.	3504401 dtd. 27/08/2023	RMG	62,04,637/-	2,14,496/-	2,35,615/-

The Customs Officer in presence of us and in presence of representative of Custom Broker took up the Shipping Bills No. 3504401 dtd 27.08.2023 and its respective invoices and packing lists and started examining the goods thoroughly.

During 100% examination it is observed that quantity and declaration of the goods are found to be as mentioned in the shipping bills, invoices and packing lists.

Further Representative Customs Samples were randomly drawn from the bags in duplicate for further investigation and testing and were sealed with customs wax seal in our presence and in the presence of the representative custom broker.

These goods were then re-packed in the same packages and kept at the same location i.e. Shed No. G location G-17 of JWR Logistics Pvt. Ltd. CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Panvel, Maharashtra-410206 in presence of us and in presence of the authorized representative of CB and the same were handed over to Manager, JWR Logistics Pvt. Ltd. CFS for safe custody.

P.
5/9/23

P2
5/9/23

CB
5/9/23

We put our dated signature on Shipping Bill, Export Invoice, Packing List of the goods and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 05.09.2023 at 1330 Hrs. Panchanama was carried out in our presence and in the presence of the authorized representative of Custom Broker. Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject/concerned goods.

Drawn by me, on the 05th day of September, 2023.

Arduyak
05/09/2023
I.O./SIIB(X), JNCH

Arduyak
05/09/2023
CB/Representative

Chetan K. Ronokul
Pancha-I
1923

Manish B. Dore
NB
5/9/2023
Pancha-II



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707.
Tel No: 27244989; Fax: 27241828, 27241825.

F. No.SG/MISC-142/2023-24 SIIB(X) JNCH

Date: 22.09.2023

To,

The Dy. Chief Chemical Examiner
DYCC section, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3504401 dated 27.08.2023 by M/s Scorpion Worldwide (IE Code: 0316947148)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3504401 dated 27.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3504401 dated 27.08.2023	Men's T-shirt of Blend 6109 90 90 / 6109 02 6109 90 90 6109 02	01

The above mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters:-

- Detailed analysis of composition
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No-8095IB(X) dt. 21/9/23

Report :- The sample as received is in the form of dyed knitted readymade garment (t-shirt) having buttons on the front side. It is wholly composed of polyester filament yarns.

Total wt of sample = 188.3g

Scaled R/S returned

Abhayankar
17-10-2023

ABHAYANKAR MAURYA
Chemical Assistant

M. Maity
17.10.2023

डॉ. मृत्युंजय माथी
Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रे-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nhava Sheva



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-II)
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X)

Jawaharlal Nehru Custom House, Nhava Sheva,

Dist- Raigad, Maharashtra – 400 707.

Tel No: 27244989: Fax: 27241828, 27241825.

F. No.SG/MISC-142/2023-24 SIIB(X) JNCH

Date: 20.09.2023

To,

The Dy. Chief Chemical Examiner

DYCC section, JNCH

Nhava Sheva,

Tal: Uran, Dist: Raigad.

Sub: Testing of sample pertaining to Shipping Bill No. 3504401 dated 27.08.2023 by M/s Scorpion Worldwide (IE Code: 0316947148)– reg.

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 3504401 dated 27.08.2023 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	3504401 dated 27.08.2023	Boys T-shirt of Blend	01

The above mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters:-

- Detailed analysis of composition
- Weight of the sample
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

(Jay Manoj Shah)

Asstt. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.0

Lab No - 8085 IIB (X) dt. 21/9/23

S/B No: 3504401, date: 27.08.2023

Report:

The sample as received is in the form of dyed knitted readymade garment (Boys T-shirt). It is made of knitted fabric composed of filament yarns of polyester, stitched with dyed knitted strips composed of filament yarns of polyester at sleeves of both side and fitted with buttons.

Total weight of the sample = 128.9 gm

wt of fabric = 124.16 gm

wt of dyed knitted strips = 4.34 gm

wt of buttons = balance

Sealed r/s returned.

[Signature]
05.10.23

Pratibha Assistant

[Signature]
31/10/23
CE-2
प्रफुल्ल दलाल / Praful Dalal
रसायन परीक्षक ग्रेड-II / Chemical Examiner Gr. II
जवाहरलाल नेहरू सीमाशुल्क भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
न्हावा शेवा / Nhava Sheva

Market Enquiry Report of M/s Scorpion Worldwide (IE Code 0316947148)
conducted on 18.09.2023.

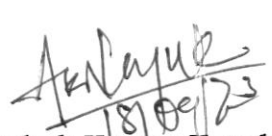
As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Gabaji M Gunjal, authorized representative of exporter, conducted market survey of goods covered under Shipping Bills No. **3504401 dtd 27.08.2023** presented for export by M/s Scorpion Worldwide (IE Code 0316947148). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 18.09.2023 in wholesale market near Masjid Bunder, Mumbai.



To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The sample were opened in presence of authorized representative of exporter Shri Gabaji M Gunjal. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/ similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	<u>Shop 1</u> M/s. Friendship Garments, Shop No.2, 160/162, Samuel Street, Masjid Bunder (W), Mumbai-400009	<u>Shop 2</u> M/s. MTJ Saqlani, 133/135, Samuel Street, Shop No.2, madina Mansion, 218/220, Narshinatha Street, Masjid(W)	<u>Shop 3</u> M/s Kaneez Garments, Shop NO.2/189, Samuel Street, Khoja Galli, Masjid Bunder(W), Mumbai-400009	Average wholesale price	Re-determined FOB Value= Declared FOB * (Re-determined PMV/Declared PMV)
3504401	Men's T of Blend	380/-	375/-	375/-	377/-	13,99,467/-
dtd						
27.08.2023	Boy's T-shirt of Blend	360/-	358/-	370/-	363/-	30,73,575/-

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.


(Gabaji M Gunjal)
Authorized representative of exporter


(Ashok Kumar Nayak)
IO/SIIB(X)

	OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X), Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra - 400 707. Tel No: 27244983; Fax: 27241828, 27241825. Email Id - siibx.jnch@gov.in	
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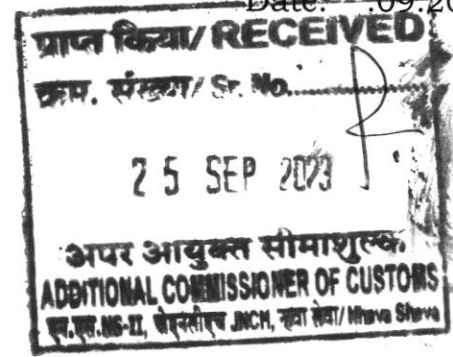
F. No. SG/MISC-142/2023-24/SIIB(X) JNCH

Date: 09.09.2023

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.

Sir,



Sub: NOC for Provisional release of the goods for Back to Town covered under Shipping Bills No. 3504401 dated 27.08.2023 of exporter M/s. Scorpion Worldwide (IEC: 0316947148)- reg.

Please refer to the subject mentioned above.

The Exporter **M/s. Scorpion Worldwide (IEC: 0316947148)** has filed 01 shipping bills No. **3504401 dated 27.08.2023** for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 04.09.2023.

Thereafter, the subject goods under 01 shipping bills was 100% examined by SIIB(X) under Panchanama dated 05.09.2023. Market enquiry of the said goods was conducted on dtd 18.09.2023, wherein the FOB value and drawback of the goods were redetermined as follows:

S/B No.	Item Description	Declared FOB Value	Re-determined FOB Value	Declared Drawback	Redetermined Drawback
3504401 dtd. 27.08.2023	Men's T-Shirt of Blend	19,13,186.09/-	13,99,467/-	65,376/-	48,981/-
	Boy's T-shirt of Blend	42,87,340.75/-	30,73,575/-	1,49,120/-	1,07,575/-
Total =		62,00,527/-	44,73,042/-	2,14,496/-	1,56,556/-

The exporter has filed the shipping bill under LUT and RoSCTL benefits have also been claimed under the shipping bill.

As further investigation is still pending with regard to DYCC test report, GST verification etc. Meanwhile, the exporter vide letter dated 18.09.2023 has requested for provisional release of the goods for Back to Town purpose.

This office has no objection for provisional release of the goods for Back to Town covered under shipping bills No 3504401 dated 27.08.2023.

This issues with approval of The Commissioner of Customs(In-situ), SIIB(X), JNCH.

Yours Faithfully



(Jay Shah Manoj)
Asst. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.



OFFICE OF THE,
STATE TAX OFFICER, (MUM-NOD-C-0303)
(MUMBAI-CENTRAL_702), NODAL DIV-3, CABIN A-03, 6TH
FLOOR, OLD BUILDING, GST BHAVAN, MAZGAON,
MUMBAI 400 010. PHONE – (022) 23760370
EMAIL- kharad.rl@mahagst.gov.in
stoc608nodal3@gmail.com



To,
Asstt. Commissioner of Customs
SIIB(X) NS-II,
Office of The Commissioner of Customs, NS-II,
Special Investigation and Intelligence Branch (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra-400 707

No:-STO Mumbai-Central_702 /Misc/Scorpion Worldwide/24-25/B-6/Mumbai Dt-23/01/2025.

SUB:- Verification of Genuineness of M/s. SCORPION WORLDWIDE (GSTIN-27AMBPS5700L12V)-reg.

Ref-1) Your office letter vide No.F.No-SG/INV-199/2023-24/SIIB (Z) JHCH dt.30.10.2024

2) Reminder-I vide No.F.No-SG/INV-199/2023-24/SIIB (Z) JHCH dt.19.11.2024

3) Reminder-II vide No.F.No-SG/INV-199/2023-24/SIIB (Z) JHCH dt. 10.12.2024

4) Reminder-III vide No.F.No-SG/INV-199/2023-24/SIIB (Z) JHCH dt. 31.12.2024

Sir/Madam,

With reference to the above subject, this office conducted an enquiry against the exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L12V) and verified the following facts as informed by your good office:

1. As per the physical verification of the declared Place of Business of the Taxpayer, no business activity of the taxpayer was found.
2. After the verification of the Place of Business of the exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L12V), it was found that the registered taxpayer did not carry any business activity from the said Place of Business. Further verification is going in order to verify the genuineness of the exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L12V).
3. The Exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L12V) has filed GSTR-1 and GSTR-3B up to December 2024 on the GST Portal.
4. As per GSTR-3B filed by the Exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L12V) on the GST Portal, no Input Tax Credit (ITC) was claimed by the Exporter. Also said exporter did not claim any IGST refund as per GST Portal. Copies of GSTR-1 and GSTR-2A for the F.Y. 2023-24 are attached herewith along with this letter.

Kindly communicate the discrepancies found to your good office in case of The Exporter M/s. Scorpion Worldwide (GSTIN-27AMBPS5700L1ZV), being proper officer, this office may initiate appropriate action as per the provisions of GST Act.

Encl: As above.

Place:-Mumbai
Date:-23/01/2025


(Ravindra L Kharad)
State Tax Officer
Mumbai-Central_702
Nodal Division-3, Mumbai

Copy To- For information.

- 1) Hon'ble Joint Commissioner of State Tax ,Nodal Division-3
- 2) Hon'ble Dy. Commissioner of State Tax , (MUM-NOD-E-0301)

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**The Proprietor M/s Scorpion
Worldwide**

**Plot no-119/123, 13, floor-1,
Haveliwala Building, Ebrahim
Rehmatulla Road, Bhendi Bazar,
Mumbai-400003**

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no-3504401 dt 27.08.2023 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession
or under your control:

- 1. BRC of past consignments, PFMS linked drawback Bank account statement etc**
- 2. ITR and GSTR2A or GSTR1 related to this consignment**
- 3. E-way bill & purchase GST tax invoice of the subject consignment**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-03-07 at 12:30:PM** at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **21** day of **February, 2024** at
JNCH



Name : **Kapil**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

o/c

Em - 172737668 IN

dt 21.02.24

OK

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

**Proprietor/Director/Partner of M/s. SCORPION
WORLDWIDE (IEC- 0316947148)****PLOT NO.119/123, 13, 1ST FLR, HAVELIWALA
BUILDING, EBRAHIM REHMATULLA ROAD,
BHENDI BAZAR, Mumbai-MAHARASHTRA,
400003**

EM 078377262IN

01/11/24

WHEREAS, I, **Milan** am making inquiry in connection with
**Shipping Bill No. 3504401 dated 27.08.2023 filed by M/s. SCORPION WORLDWIDE (IEC-
0316947148)**

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC- 0316947148

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-11-18 at 3:30:PM at the office of **C-604, SIIB(X), JNCH**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **01** day of **November, 2024** at **JNCH**

Seal of Office.

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

o/c

869/858984

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Proprietor/Director/Partner of M/s. Scorpion
Worldwide (IE Code: 0316947148)PLOT NO.119/123, 13, 1ST FLR, HAVELIWALA
BUILDING, , EBRAHIM REHMATULLA ROAD,
BHENDI BAZAR, , MUMBAI , MUMBAI ,
MAHARASHTRA, 400003EM099253 776IN
04/12/24WHEREAS, I, **Milan** am making inquiry in connection with
Shipping Bills No. 3504401 dated 27.08.2023 filed by M/s. Scorpion Worldwide (IE Code:
0316947148)

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR 1/2A and GSTR-2B, E-way Bill, Identity Card
2. GST Purchase Tax Invoice, Bank Statement, E way bill and ITR
3. Company address proof and any other relevant documents related to export done against
IEC 0316947148

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2024-12-20 at 11:30:AM at the office of C-604, SIIB(X), JNCHInquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 4 day of December, 2024 at JNCH

Name : **Milan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

Proprietor/Director/Partner of M/s. Scorpion
Worldwide (IE Code: 0316947148)

Plot No. 199/123, 13 1st Floor, Haveliwala
Building, Ibrahim Rehmatullah Road, Bhendi
Bazar, Mumbai- 400003

EM098797913 IN
(03.01.2024).

WHEREAS, I, **Milan** am making inquiry in connection with
3504401 dated 27.08.2023 filed by the Exporter M/s. Scorpion Worldwide (IE Code: 0316947148) /
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your
control:

1. GSTR-1/2A and GSTR-2B, E-way Bill and Identity card
2. GST Purchased Tax Invoices, Bank Statement and ITR
3. Company Address Proof and Any other document related to Export done against the IEC
0316947148

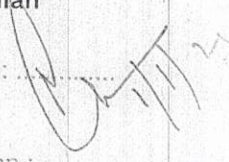
NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I
do hereby summon you to appear before me ☒ in person / or ☐ by an authorised agent on
2025-01-13 at 11:30:AM at the office of C-604, JNCH, Nhava Sheva, Raigad 400707

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and
section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an
offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the 1 day of January, 2025 at JNCH



Name : **Milan**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Statement of Shri Gabaji M Gunjal, G Card holder, Kardex No. 2114/2021 of CB M/s Indo-Foreign(Agents) Pvt. Ltd., CHA No.-11/1484 recorded under section 108 of the Custom Act, 1962 in the office of Special Investigations and Intelligence Branch (Export) situated at 6th floor, J.N.C.H. Nhava Sheva, Dist Raigad-400707 on 31.05.2024.

In pursuance of Summons dated 25.04.2024 issued under seal and signature of Shri Kapil, Appraiser of Customs, SIIB(X), JNCH. I, Gabaji M Gunjal, present myself for recording my statement under section 108 of the Customs Act, 1962. I have been explained the provisions of section 108 of the Customs Act, 1962, that giving false evidence under the said section of the said act is an offence punishable under section 193 of the Indian Penal Code, 1860, that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962. I am giving my true and voluntary statement as follows.

My name is Gabaji M. Gunjal, aged 54 years. My Kardex No. is 2114/2021. My residential address is A-203, Pintiya Building, Dadi colony, Amrut nagar, Thane-400612. I am having personal Mobile No. 9987578767. I am holding my Aadhar Card No. 249594121226 and submitting the copy of the G-card also with my signature as proof of my identity. I am HSc pass. I can read, understand and write in Marathi, English and Hindi but as my handwriting is not so good, I am requesting the officer to type my statement on computer as per my say. I am married & staying at above mentioned address with my family.

Q1. Have you been authorized by CB M/s Indo-Foreign(Agents) Pvt. Ltd, to give statement on behalf of them?

Ans. Yes, I am authorized person, G-card on behalf of CB M/s Indo-Foreign(Agents) Pvt. Ltd to give statement on their behalf.

Q2. For how many years you and your firm M/s. Indo-Foreign(Agents) Pvt. Ltd. in CHA Business?

Ans. I am an employee of this CHA firm from last 16 years. My CB is in this business for around last 30 years.

Q3. Have you filed the 01 Shipping Bills No. 3504401 dated 27.08.2023 on behalf of Exporter M/s Scorpion worldwide?

Handwritten signature and date 31/5/24

Ans. Yes, I with help of my subordinates have filed above mentioned Shipping Bills on the behalf of CB M/s Indo-Foreign(Agents) Pvt. Ltd for the export consignment of exporter M/s Scorpion worldwide.

Q 4. Are you aware about the case booked against exporter M/s Scorpion worldwide for said shipping bills for misdeclaration of value?

Ans. Yes, I am aware about the case booked against the Exporter as during examination, the goods found overvalued as I was present during examination.

Q5. How did you came in contact of the exporter M/s Scorpion worldwide?

Ans. We came in contact with this exporter including various others through forwarder Mr Sunil & we verified exporter's credentials before filing the shipping bills.

Q6. Do you have the KYC of the exporter M/s Scorpion worldwide?

Ans. Yes Sir, we verified KYC of the Customer before filing shipping bill alongwith valid IEC issued by DGFT. We verified KYC documents from bank authorization letter, RFD-11 form of GST & from DGFT online website as per CBLR 2018 & submitting their signed copy.

Q7. How much money exporter had promised to give you for clearance of the goods?

Ans. The exporter had promised to pay Rs 2500/- for each shipments agency charges, which we are yet to receive.

Q.8 The Exporter is not responding to Summons, Is exporter's company still in existent? What is your say?

Ans. As customs broker, we filed shipping bills as provided by exporter with KYC documents, invoice & packing list and we filed documents accordingly with correct CTH & valid export policy. I will inform Exporter regarding Customs Summons.

Q.9 In this case, did not you doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance?

Ans. I don't agree because as a Customs Broker, we already stated that we verified exporter's credentials and did KYC verification as per CBLR2018.

Q.10 Why it should not be considered that you were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter?

Ans. As per CBLR, we complied all rules. Also, during examination, the goods found as declared in terms of quantity & marked description also. We don't have any idea regarding supply chain or GST act violation angle.

Handwritten signature and date 31/5/24

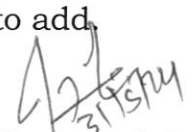
Q.11 Have your CB firm or the exporter been penalized by any Govt agency?

Ans As per my knowledge, neither our CB firm M/s Indo-Foreign(Agents) Pvt. Ltd nor the Exporter have been penalized by any Govt agency as on date.

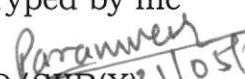
Q 12. Do you have anything more to say?

Ans. I have nothing more to add. However, I would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

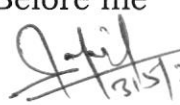
The above statement of mine running into 03 pages has been recorded as my true, correct and voluntary statement without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400 707 as per my say and request and I certify that it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I, therefore, affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add.


(Gabaji M Gunjal)
G-card of CB M/s M/s Indo-
Foreign(Agents) Pvt. Ltd

Typed by me


IO/SIIB(X) 31/05/24
(P. I. Nam)

Before me


SIO/SIIB(X)
(KAPIL)